Docket No.: 050195-0366

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Tetsurou TAYU, et al.

Application No.: 10/600,602

Filed: June 23, 2003

Customer Number: 20277

Confirmation Number: 9582

Group Art Unit: 1742

Examiner: SHEEHAN, John P.

For: RARE EARTH MAGNET, METHOD FOR MANUFACTURING THE SAME, AND MOTOR USING RARE EARTH

MAGNET

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27 Also attached: Petition for Extension of Time (3-months)

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The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	13	32	0	\$50.00 =	\$0.00
Independent Claims	3	5	0	\$200.00 =	\$0.00
		Multiple dependent claims newly presented			\$0.00
Fee for extension of time			\$,1020.00		
					\$0.00
		Total of Above Calculations			\$1,020.00

 \boxtimes Please charge my Deposit Account No. 500417 in the amount of \$1,020.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of \boxtimes extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Bernard P. Codd

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Facsimile: 202.756.8087 Date: May 18, 2006

Please recognize our Customer No. 20277 as our

correspondence address.